

Declaration of Estimated Income Tax for Individuals

1998

GENERAL INSTRUCTIONS

NOTE: If any due date falls on a Saturday, Sunday, or legal holiday, substitute the next regular workday.

1. Purpose of Declaration — In the case of many individuals, the income tax for the year will not be satisfied through withholding by employers. This may occur, for instance: (1) when an individual has income from a business or profession, dividends, interest, rents or capital gains; (2) when an individual's wages are not subject to withholding; and (3) when an individual's tax is more than that covered by withholding. The Hawaii Income Tax Law requires such persons to file Declarations of Estimated Tax and to make quarterly payments (except for nonresident aliens who make three payments) in advance of their annual income tax returns. (Note: In comparison, there is no longer a federal requirement for a formal declaration. Instead, the federal declaration was replaced by requiring that estimated tax payments be made on an estimate of taxes owed for the taxable year.)

2. Who Must Make a Declaration — In general: Every individual subject to the provisions of the Hawaii Income Tax Law shall make a declaration of estimated income tax if:

- (a) gross income can reasonably be expected to consist of wages subject to withholding and of not more than \$100 from other sources, and to exceed \$9,000; OR
- (b) gross income can reasonably be expected to include more than \$100 from sources other than wages subject to withholding and to exceed the sum of: (1) \$1,040 for each exemption, and (2) \$200.

Exceptions: Even if paragraph (a) or (b) requires the filing of a declaration it need not be made in certain cases, that is:

- If the tax liability is less than \$500.

Note: If you must file a declaration and you receive salaries and wages, you may not be having enough tax withheld during the year. To avoid making estimated tax payments, consider asking your employer to take more tax out of your earnings. To do this, file a new Form HW-4, Employee's Withholding Allowance Certificate, with your employer but make sure you will not owe \$500 or more in tax.

- If the taxpayer is single, and it is reasonably expected that the taxpayer's gross income will not exceed \$12,000 and will consist of all or at least 90% of wages subject to withholding.
- If the taxpayers are husband and wife entitled to make a joint return, and it is reasonably expected that: (1) their combined gross income will not exceed \$12,000, and (2) all or at least 90% of the combined gross income will be wages subject to withholding by the primary wage earner. The remainder may consist of wages, received by the other spouse, or of income from any source, or
- If the individual serves with or in support of the U.S. Armed Forces in a combat zone, paying estimated taxes shall be deferred. This deferral applies to the period of service or associated hospitalization inside or outside the United States, and for an additional 180 days.

In most cases, you must make estimated tax payments if you expect to owe, after subtracting your withholding and credits, at least \$500 in tax for 1998, and you expect your withholding and credits to be less than the smaller of:

- 90% of the tax shown on your 1998 tax return, or
- 100% of the tax shown on your 1997 tax return (110% of that amount if you are not a farmer or a fisherman and the adjusted gross income shown on that return is more than \$150,000 or, if married filing separately for 1998, more than \$75,000).

However, if you did not file a 1997 tax return or that return did not cover all 12 months, the 100% or 110% of the tax discussed above does not apply.

Generally, you do not have to pay estimated tax if you were a Hawaii resident or nonresident for all of 1997 and you had no tax liability for the full 12-month 1997 tax year. Also, for nonresident aliens, you do not have to pay estimated tax if your 1998 income tax return will show (1) a tax refund, or (2) a tax liability of less than \$500.

The estimated tax requirements apply to:

- Hawaii residents, and
- Hawaii nonresidents, including nonresident aliens.

Caution: You may not make joint estimated tax payments if you or your spouse is a nonresident alien, you are separated under a decree of divorce or separate maintenance, or you and your spouse have different tax years.

3. Where to File Your Declaration — Your declaration for 1998 must be filed on or before April 20, 1998. It should be filed with the taxation district office in which you reside or have your principal place of business, or if you do not reside or have a principal place of business in Hawaii then with the Department of Taxation, P.O. Box 1530, Honolulu, Hawaii 96806-1530.

The payment vouchers that you file serve as your declaration of estimated tax. The addresses of the district offices are located on the back of the payment vouchers.

4. When to File and Pay Your Estimated Tax — The general rule is that you must file your declaration by April 20, 1998. Use one of the following charts to determine your payment due dates. Payments are due by the dates indicated.

You may have a large change in income, deductions, additional taxes, or credits during the year that may require you to make estimated tax payments. If you meet the requirements to make estimated tax payments after April 1, use Chart B. Otherwise, use Chart A to determine the payment due dates. If you are a nonresident alien, use Chart C.

Whether you have steady or unexpected income, you do not have to make the payment due January 20, 1999, if you:

- File your tax return by January 31, 1999, and
- Pay the entire balance due with the return.

Chart A—Individuals With Steady Income. You may pay all of your estimated tax by April 20, 1998, or in four equal amounts by the dates below.

Estimated payments due by:

1st Payment	April 20, 1998
2nd Payment	June 20, 1998
3rd Payment	Sept. 20, 1998
4th Payment	Jan. 20, 1999

Chart B—Individuals With Unexpected Income. Use the amount on line 14 of the estimated tax work sheet.

If the requirement to pay estimated tax is met after:	Payment date is:	Of the estimated tax due, pay:
Apr. 1 and before June 2	June 20, 1998	1/3
June 1 and before Sept. 2	Sept. 20, 1998	1/2
Sept. 1	Jan. 20, 1999	all

Chart C—Nonresident Aliens. If you received wages subject to Hawaii income tax withholding, make your first estimated tax payment by April 20, 1998. Otherwise, make it by June 20, 1998.

Even if you are not required to make an estimated tax payment on April 20, or June 20, 1998, you may meet the requirements to make estimated tax payments later. In this case, make your esti-

ated tax payments as follows:

If the requirement to pay estimated tax is met after:	Payment date is:	Of the estimated tax due, pay:
Apr. 1 and before June 2	June 20, 1998	1/2
June 1 and before Sept. 2	Sept. 20, 1998	3/4
Sept. 1	Jan. 20, 1999	all

If you file your 1998 tax return by January 31, 1999, and pay any balance due, then you do not have to make the payment that would otherwise be due January 20, 1999.

Farmers and Fishermen. If at least two-thirds of your gross income for 1997 or 1998 is from farming or fishing, you may do one of the following:

- Pay all of your estimated tax by January 20, 1999, or
- File your 1998 tax return by March 1, 1999, and pay the total tax due. In this case, 1998 estimated payments are not required.

If any due date falls on a Saturday, Sunday or legal holiday, use the next regular workday.

5. Tax Law Changes; Session Laws of Hawaii 1997 — First, Act 107 provides for a motion picture income tax credit of up to 4% of costs incurred and of up to 6% of transient accommodations costs incurred. Second, Act 108 provides for a hotel remodeling income tax credit of 4% of renovation costs incurred for qualified hotel facilities. Third, Act 281 provides that a part-year resident and nonresident is taxed on income from all sources as if the part-year resident or nonresident were a resident. The tax is then multiplied by the ratio of Hawaii adjusted gross income to total adjusted gross income from all sources. Finally, Act 297 adopted many of the federal income tax law changes through 12/31/96, including the medical savings accounts, the spousal IRA contributions, and the self-employed health insurance deduction. Act 297 did not adopt the provisions relating to long-term care insurance contract premiums, long-term care services, and long-term care premiums.

6. How to Figure Your Estimated Tax — Use the Estimated Tax Work Sheet and the Tax Rate Schedules beginning on page 2 in these instructions, and your 1997 tax return as a guide for figuring your estimated tax.

Every taxpayer, in determining the amount of gross income reasonably expected for the taxable year, must take into account the differences between the gross income returnable for federal and Hawaii purposes. These differences include:

Taxable by Federal and NOT Hawaii:

- (1) Income received from the Hawaii Retirement System or from any other public retirement system.
- (2) Compensation received in the form of a pension for past services.
- (3) Interest on obligations of the United States.
- (4) Compensation received by a patient affected by leprosy employed by the United States or Hawaii.
- (5) The first \$1,750 received by each member of their reserve components of the army, navy, air force, marine corps, coast guard of the United States of America and the Hawaii national guard as compensation for performance of duty as such.

Taxable by Hawaii and NOT Federal:

Federal employees' cost-of-living allowances.

Treatment of Residents, Part-year Residents, and Nonresidents for Hawaii taxes:

- (1) As a resident, the tax is based upon your entire income irrespective of geographical source, except that in the case of an individual who took up

residence in Hawaii after attaining the age of 65 years and before July 1, 1976, the tax base is the income from sources in Hawaii.

- (2) As a resident, you are subject to the income tax upon your compensation received from the United States for services as a member of the uniformed services of the United States. (But see (5) above.)
- (3) As a part-year resident or nonresident, the tax is based on income from all sources as if the part-year resident or nonresident were a resident, then multiplied by the ratio of Hawaii adjusted gross income to total adjusted gross income from all sources.

The foregoing tax treatment of residents, part-year residents, and nonresidents will cause differences between the income reported for federal and Hawaii purposes in some cases.

7. Use of Estimated Tax Work Sheet — Most of the items on the work sheet are self-explanatory, with the exception of line 8. Enter on that line any additional taxes from:

- (1) Form N-405, Tax on Accumulation Distribution of Trusts,
- (2) Form N-152, Tax on Lump-Sum Distributions, OR
- (3) Form N-312, Recapture of Capital Goods Excise Tax Credit.

8. Changes in Income, Exemptions, or Status — Even though your situation on April 20 is such that you are not required to file a declaration at that time, your expected income, exemptions or status may change so that you will be required to file a declaration later. Or after you have filed a declaration you may find that your estimated tax is substantially increased or decreased as a result of such change.

In a case of this sort, file or amend your declaration on the next quarterly payment date, and pay the estimated tax or amount remaining unpaid in equal installments on that and any succeeding quarterly payment dates.

9. Penalty — For failure to pay as required by law, a penalty will be added to the tax as provided. Willful failure to make a required declaration of estimated tax is an offense punishable as provided by section 235-105, HRS. The penalty however, may be waived by the Department of Taxation under certain conditions. See federal Pub. 505 for details.

10. Fiscal Year — If your return is on a fiscal year basis, your due dates are the 20th day of the 4th, 6th, and 9th months of your fiscal year and the 1st month of the following fiscal year.

11. Further Instructions — The above instructions are general and do not cover every situation. Persons having specific questions should submit them in writing to their respective district offices; otherwise,

Telephone:

For tax information:

(808) 587-6515 (Jan. - Apr. 20)

(808) 587-4242

Toll-Free 1-800-222-3229

To request tax forms and to access the Forms by Fax system:

(808) 587-7572

Toll-Free 1-800-222-7572

Tax forms are also available on the Internet. The Department of Taxation's site on the Internet is:

<http://www.hawaii.gov/tax/tax.html>

Annualized Income Installment Method

If you do not receive your income evenly throughout the year (for example, your income from a repair shop you operate is much larger in the summer than it is during the rest of the year), your required estimated tax payment for one or more periods may be less than the amount figured using the regular installment method.

To see if you can pay less for any period, copy and complete the blank federal 1998 Annualized Estimated Tax Work Sheet at federal Pub. 505. The work sheet annualizes your tax at the end of each period based on a reasonable estimate of your income, deductions, and other items relating to events that occurred since the beginning of the tax year through the end of the period.

Note: If you use the annualized income installment method to figure your estimated tax payments, you must file Form N-210 with your 1998 tax return. See federal Pub. 505 for more information. In general, most of the provisions relating to the federal Work Sheet are applicable except for 1) Section B not applicable because Hawaii has no comparable self-employment tax; 2) standard deduction tables should instead be referred to the Hawaii standard deduction tables; 3) reference to federal personal exemption amount(s) should instead be to Hawaii personal exemption amount of \$1,040; 4) reference to the federal 1998 tax rate schedules and the related taxable income amounts should instead be to the Hawaii 1998 tax rate schedules; 5) reference to other taxes (federal) should be instead to other Hawaii taxes discussed at item 7 above; and 6) reference to credits for the period (federal) should instead be to Hawaii credits other than withholding credits.

1998 Estimated Tax Work Sheet (Keep for your records — DO NOT Send to Hawaii Department of Taxation)

1 Residents: Enter the amount of Adjusted Gross Income you expect in 1998. Part-year residents/nonresidents: Enter the amount of Adjusted Gross Income from all sources you expect in 1998.....	1		
2 If you plan to itemize deductions, enter the estimated total of your deductions. If you do not plan to itemize deductions, (a) married individuals filing a joint return and qualifying widow(er)s enter \$1,900 ; (b) heads of household enter \$1,650 ; (c) single individuals enter \$1,500 ; (d) married filing separately enter \$950 ; or (e) if you are eligible to be claimed as a dependent by another taxpayer enter the greater of \$500 or your estimated earned income (up to the full standard deduction for your filing status)	2		
3 Line 1 minus line 2	3		
4 Enter your exemptions (\$1,040 for each exemption, including additional exemption for age). Blind, deaf, or totally disabled persons, enter \$7,000 in lieu of all other exemptions.....	4		
5 Line 3 minus line 4	5		
6 Tax (Figure tax on line 5 by using Tax Rate Schedule I, II, or III in these instructions)	6		
7 Residents: Skip to line 8. Part-year residents/nonresidents: a Compute this ratio using Form N-15: Estimated 1998 Hawaii AGI Estimated 1998 AGI from all sources	7a	%	
b Multiply the amount on line 6 by the ratio on line 7a. Enter the result on line 7b	7b		
8 Enter any additional taxes from General Instructions, Item 7	8		
9 Residents: Add lines 6 and 8 Part-year residents/nonresidents: Add lines 7b and 8.....	9		
10 Credits (food tax credit, medical services excise tax credit, credit for child and dependent care expenses, energy conservation tax credit, credit for low-income household renter, etc.) Do not include income tax withholding.....	10		
11 Line 9 minus line 10. Enter the result but not less than zero. THIS IS YOUR TOTAL 1998 ESTIMATED TAX	11		
12a Multiply line 11 by 90% (66 2/3% for farmers and fishermen).....	12a		
12b Enter 100% of the tax shown on your 1997 tax return (110% of that amount if you are not a farmer or a fisherman and the adjusted gross income shown on that return is more than \$150,000 or, if married filing separately for 1998, more than \$75,000)	12b		
12c Enter the smaller of line 12a or 12b. THIS IS YOUR REQUIRED ANNUAL PAYMENT TO AVOID A PENALTY	12c		
Caution: Generally, if you do not prepay at least the amount on line 12c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 11 is as accurate as possible. Even if you pay the required annual payment, you may still owe tax when you file your return. If you prefer, you may pay the amount shown on line 11.			
13 Estimated income tax to be withheld during 1998 (wages and disposition of real property by nonresident persons)	13		
14 Estimated tax (line 12c minus line 13). If \$500 or more, fill out and file the payment voucher; if less, no declaration is required at this time.....	14		
15 If the first payment voucher you are required to file is due April 20, 1998, enter 1/4 of line 14 here and on line 1 of your payment voucher(s) (Whole dollars only).....	15		00

Note: If you are not required to file a voucher at this time, you may have to file at a later date. See General Instructions, Item 8.

Amended Computation		Record of Estimated Tax Payments				
(Used if your estimated tax substantially changes after you file your first payment voucher.)		Voucher Number	Date	Amount Paid	1997 overpayment credit applied to installment	Total amount paid and credited from Jan. 1 through the installment date shown. Add (b) and (c)
			(a)	(b)	(c)	(d)
1. Amended estimated tax.....						
2. Less:						
(a) Amount of last year's overpayment elected for credit to 1998 estimated tax and applied to date.....		1				
(b) Estimate tax payments to date		2				
(c) Total of lines 2(a) and 2(b)		3				
3. Unpaid balance (line 1 minus line 2(c))		4				
4. Amount to be paid (line 3 divided by number of remaining installments). Enter here and on line 1 of declaration-payment voucher. (Whole dollars only)		Total				

1998 Tax Rate Schedules

Schedule I

SINGLE individuals and MARRIED individuals filing separate returns

If the taxable income is:	The tax shall be:
Not over \$1,500	2% of taxable income
Over \$1,500 but not over \$2,500	\$30.00 plus 4% of excess over \$1,500
Over \$2,500 but not over \$3,500	\$70.00 plus 6% of excess over \$2,500
Over \$3,500 but not over \$5,500	\$130.00 plus 7.25% of excess over \$3,500
Over \$5,500 but not over \$10,500	\$275.00 plus 8% of excess over \$5,500
Over \$10,500 but not over \$15,500	\$675.00 plus 8.75% of excess over \$10,500
Over \$15,500 but not over \$20,500	\$1,112.50 plus 9.5% of excess over \$15,500
Over \$20,500	\$1,587.50 plus 10% of excess over \$20,500

Schedule II

MARRIED individuals filing joint returns and
CERTAIN WIDOWS AND WIDOWERS

If the taxable income is:	The tax shall be:
Not over \$3,000	2% of taxable income
Over \$3,000 but not over \$5,000	\$60.00 plus 4% of excess over \$3,000
Over \$5,000 but not over \$7,000	\$140.00 plus 6% of excess over \$5,000
Over \$7,000 but not over \$11,000	\$260.00 plus 7.25% of excess over \$7,000
Over \$11,000 but not over \$21,000	\$550.00 plus 8% of excess over \$11,000
Over \$21,000 but not over \$31,000	\$1,350.00 plus 8.75% of excess over \$21,000
Over \$31,000 but not over \$41,000	\$2,225.00 plus 9.5% of excess over \$31,000
Over \$41,000	\$3,175.00 plus 10% of excess over \$41,000

Schedule III

HEAD OF HOUSEHOLD

If the taxable income is:	The tax shall be:
Not over \$1,500	2% of taxable income
Over \$1,500 but not over \$2,500	\$30.00 plus 3% of excess over \$1,500
Over \$2,500 but not over \$3,500	\$60.00 plus 4.5% of excess over \$2,500
Over \$3,500 but not over \$5,500	\$105.00 plus 5.9% of excess over \$3,500
Over \$5,500 but not over \$11,000	\$223.00 plus 7.25% of excess over \$5,500
Over \$11,000 but not over \$21,000	\$621.75 plus 8.6% of excess over \$11,000
Over \$21,000 but not over \$41,000	\$1,481.75 plus 9.6% of excess over \$21,000
Over \$41,000	\$3,401.75 plus 10% of excess over \$41,000

How to Use the Payment Voucher

(1) Enter your name, address, and social security number in the space provided on the payment voucher. If you are filing a joint payment voucher, your spouse's name and social security number should be included on the voucher. If you are an alien and was issued an individual taxpayer identification number (ITIN) by the IRS, enter your ITIN. If you file a joint payment voucher and have different last name, please separate them with an "and". For example: "John Brown and Mary Smith."

(2) Enter the amount shown on line 15 of the worksheet on line 1 of the payment voucher. Enter whole dollars only.

(3) If you paid too much tax on your 1997 Form N-11/N-12/N-15, you may have chosen to apply the overpayment to your estimated tax for 1998.

You may apply all or part of the overpayment to any voucher. Enter on line 2 the amount you want to apply to the voucher you are using. Subtract line 2 from line 1 and enter the amount of the payment on line 3. If you are filing a declaration (or amended declaration), mail it to the Hawaii Department of Taxation even though line 3 is zero. File the remaining vouchers only when line 3 is more than zero.

(4) If you must amend your estimate, then:

- Fill out the Amended Computation Schedule on page 3.
- Complete lines 1 through 3 of the voucher by inserting the amended amounts where applicable.
- Detach at the perforation and mail with your required payment.

(5) If the tax is paid by money order or check, attach your money order or check to the payment voucher. Make your money order or check payable in U.S. dollars to the "Hawaii State Tax Collector." Please write your social security number and the notation "1998 Form N-1" on your check or money order.

(6) The payment voucher should be filed with the taxation district office in which you reside or have your principal place of business, or if you do not reside or have a principal place of business in Hawaii then with the Department of Taxation, P.O. Box 1530, Honolulu, Hawaii 96806-1530. The addresses of the district offices are as follows:

Oahu District Office

P.O. Box 1530
Honolulu, Hawaii 96806-1530
(830 Punchbowl Street)

Maui District Office

P.O. Box 913
Wailuku, Hawaii 96793-0913
(54 High Street)

Hawaii District Office

P.O. Box 1377
Hilo, Hawaii 96721-1377
(75 Aupuni Street)

Kauai District Office

P.O. Box 1688
Lihue, Hawaii 96766-5688
(3060 Eiwa Street)

The addresses of the district offices are also located on the back of the payment vouchers.

1998

STATE OF HAWAII — DEPARTMENT OF TAXATION
FORM
N-1
INDIVIDUAL ESTIMATED INCOME TAX

DO NOT WRITE OR STAPLE IN THIS SPACE

(REV. 1997) (Calendar Year—Due January 20, 1999) Voucher Number 4

1. Amount of this installment.....	\$	<input type="checkbox"/> Check box if address changed and make corrections below. LBL UNP OOB				
2. Amount of any unused overpayment credit to be applied	\$					
3. Amount of this payment. (Line 1 minus line 2)	\$					
If this is your first (or an amended) declaration-payment voucher for 1998, file even if line 3 is zero. MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR." See the instructions (or the back of this payment voucher) for the mailing addresses. Write your social security number and "1998 N-1" on your check or money order.		PRINT OR TYPE	Your social security number		Spouse's number, if joint payment	
			First name and middle initial (of both spouses if joint payment)		Last name(s)	
			C/O			
			Address (number and street)			
			City, State, and ZIP Code			

FORM N-1

1998 STATE OF HAWAII — DEPARTMENT OF TAXATION

FORM N-1 INDIVIDUAL ESTIMATED INCOME TAX

DO NOT WRITE OR STAPLE IN THIS SPACE

(REV. 1997) (Calendar Year—Due Sept. 20, 1998) Voucher Number 3

1. Amount of this installment.....	\$
2. Amount of any unused overpayment credit to be applied	\$
3. Amount of this payment. (Line 1 minus line 2)	\$

If this is your first (or an amended) declaration-payment voucher for 1998, file even if line 3 is zero.

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR."

See the instructions (or the back of this payment voucher) for the mailing addresses.

Write your social security number and "1998 N-1" on your check or money order.

☐ Check box if address changed and make corrections below. LBL UNP OOB

• PRINT OR TYPE •	Your social security number	Spouse's number, if joint payment
	First name and middle initial (of both spouses if joint payment)	Last name(s)
	C/O	
	Address (number and street)	
	City, State, and ZIP Code	

FORM N-1

1998 STATE OF HAWAII — DEPARTMENT OF TAXATION

FORM N-1 INDIVIDUAL ESTIMATED INCOME TAX

DO NOT WRITE OR STAPLE IN THIS SPACE

(REV. 1997) (Calendar Year—Due June 20, 1998) Voucher Number 2

1. Amount of this installment.....	\$
2. Amount of any unused overpayment credit to be applied	\$
3. Amount of this payment. (Line 1 minus line 2)	\$

If this is your first (or an amended) declaration-payment voucher for 1998, file even if line 3 is zero.

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR."

See the instructions (or the back of this payment voucher) for the mailing addresses.

Write your social security number and "1998 N-1" on your check or money order.

☐ Check box if address changed and make corrections below. LBL UNP OOB

• PRINT OR TYPE •	Your social security number	Spouse's number, if joint payment
	First name and middle initial (of both spouses if joint payment)	Last name(s)
	C/O	
	Address (number and street)	
	City, State, and ZIP Code	

FORM N-1

1998 STATE OF HAWAII — DEPARTMENT OF TAXATION

FORM N-1 INDIVIDUAL ESTIMATED INCOME TAX

DO NOT WRITE OR STAPLE IN THIS SPACE

(REV. 1997) (Calendar Year—Due April 20, 1998) Voucher Number 1

1. Amount of this installment.....	\$
2. Amount of any unused overpayment credit to be applied	\$
3. Amount of this payment. (Line 1 minus line 2)	\$

If this is your first (or an amended) declaration-payment voucher for 1998, file even if line 3 is zero.

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR."

See the instructions (or the back of this payment voucher) for the mailing addresses.

Write your social security number and "1998 N-1" on your check or money order.

☐ Check box if address changed and make corrections below. LBL UNP OOB

• PRINT OR TYPE •	Your social security number	Spouse's number, if joint payment
	First name and middle initial (of both spouses if joint payment)	Last name(s)
	C/O	
	Address (number and street)	
	City, State, and ZIP Code	

FORM N-1

MAILING ADDRESSES

Oahu District Office

P.O. Box 1530
Honolulu, Hawaii 96806-1530
(830 Punchbowl Street)

Maui District Office

P.O. Box 913
Wailuku, Hawaii 96793-0913
(54 High Street)

Hawaii District Office

P.O. Box 1377
Hilo, Hawaii 96721-1377
(75 Aupuni Street)

Kauai District Office

P.O. Box 1688
Lihue, Hawaii 96766-5688
(3060 Eiwa Street)

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Oahu District Office P.O. Box 1530 Honolulu, Hawaii 96806-1530 (830 Punchbowl Street)	Maui District Office P.O. Box 913 Wailuku, Hawaii 96793-0913 (54 High Street)	Hawaii District Office P.O. Box 1377 Hilo, Hawaii 96721-1377 (75 Aupuni Street)	Kauai District Office P.O. Box 1688 Lihue, Hawaii 96766-5688 (3060 Eiwa Street)
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